

THE AUDIT PROCESS

General Requirements -
Transmittal and Distribution of Audit Reports

APPROVAL/TRANSMITTAL

This revision updates the standard distribution list of audit reports. This supersedes IG-7217 dated June 2000. Remove and destroy previous editions.

/S/

ROGER C. VIADERO
Inspector General

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May 14, 2001

A. POLICY. Audit Reports prepared by OIG and contractors shall be promptly distributed to action and information addressees in accordance with the procedures in this directive.

Audit Reports prepared by other Federal audit agencies, or non-Federal audit staffs, under the Single Audit Act and OMB Circulars A-110 and A-133, and which concern USDA programs, shall be distributed as detailed in exhibit B.

Audit Reports are to be submitted to the appropriate officials of the organization audited, including external funding organizations, unless legal restrictions, ethical considerations, or other arrangements prevent such distribution. Reports directed to the agency's headquarters will be forwarded to the Agency Liaison Officer for subsequent intra-agency distribution.

B. RESPONSIBILITIES

1. AIG/A

a. Recommend to the IG that significant and/or sensitive Audit Reports be forwarded to the Secretary and/or Deputy Secretary, and/or Congress.

b. Transmit a "courtesy" copy of Audit Reports addressed to the Administrator level or above to the Assistant or Under Secretary, as appropriate.

c. Transmit all Official Drafts, Interim Notifications, and Audit Reports addressed to the Administrator level or above.

2. DD/A

a. Transmit Discussion Drafts of reports addressed to the Administrator level or above.

b. Recommend to the AIG/A those Audit Reports which should be sent to the Secretariat for information purposes.

c. Identify those Audit Reports which have known or potential interest to congressional committees and/or subcommittees.

d. Recommend to the AIG/A those Audit Reports to be sent to Congress and prepare transmittal letter(s) for the IG's signature to the chairman of the committee(s) and/or subcommittee(s).

e. D/FMD. Once a month, furnish to the Information Management Division of PD&RM, for use in responding to FOIA requests, a list of Audit Reports completed (OIG wide) during the previous month. Send the list to the attention of the Chief, PD&IB.

(B)

3. RIG

a. Report Transmittal. Transmit all reports except those addressed to the Administrator level or above, unless signatory authority has been specifically delegated, and other reports that the AIG/A elects to sign. For Administrator level or above reports, prepare a transmittal letter for the Division Director's signature for Discussion Drafts and a transmittal letter for the AIG/A's signature for Official Drafts and final Audit Reports. For Discussion and Official Drafts, three copies are to be submitted for the agency's use, two copies to the responsible division, and one copy for the AIG/A.

b. Standard Report Distribution. Distribute copies of final Audit Reports in accordance with the schedules in exhibit A. This should be done not more than 30 workdays after receipt of management's written comments, where applicable. Final Audit Reports shall be issued without the auditee's written comments to the Official Draft only if comments have not been provided within a reasonable time.

c. "Courtesy" Copies of Significant/Sensitive Audit Reports. When deemed appropriate, prepare a memorandum for the AIG/A to transmit a "courtesy" copy of Audit Reports (to include Interim Notifications), to the interested Assistant or Under Secretary. This memorandum is separate from the report transmittal letter referred to in section B.3.a. above.

d. Special Added Distribution. In addition to the standard distribution, make special distribution for Audit Reports as indicated in exhibit B.

e. Special Limited Distribution

(1) Investigative matters.

(a) Coordinate with the Investigations staff on the distribution of Audit Reports containing information related to an investigation in process or scheduled to avoid possible premature release of investigative data.

(b) Advise Chief, PD&IB when the Investigations staff determines that release of an Audit Report would interfere with an ongoing investigation.

(2) Audits of USDA contracts

(a) By OIG. Determine distribution of OIG-conducted audits of USDA contracts on a case-by-case basis in consultation with the responsible contracting officer. (Also see exhibit C.)

(B3e(2))

(b) By other-Federal agencies. Other Federal audit agencies, such as the Defense Contract Audit Agency, have audit cognizance for contractors with whom USDA does business. Where these other audit agencies perform the audits, the reports will be furnished to the appropriate OIG regional office and will be distributed as cited in paragraph (a) above.

(3) Prompt payment practices. A copy of all Audit Reports containing findings on prompt payment practices will be forwarded to OMB pursuant to OMB Circular A-125.

f. Distribution Within OIG. The distribution page of the Audit Report should show only distribution external to OIG.

(1) Furnish three copies of each Audit Report to OIG headquarters:

(a) One (unbound) marked "Headquarters File Copy" should be sent to the file room, Room 49-E, Jamie L. Whitten Building.

(b) Two unmarked copies should be sent to the appropriate Division Director (one bound, one unbound).

(2) Transmit electronically a copy of each Audit Report to PD&IB.

(3) Send copies to other regions of any reports that may be of interest due to their participation in the audit, the nature of the findings, audit techniques and approaches used, or areas which may require audit planning in other locations.

(4) Send two copies of all Audit Reports pertaining to FSA, RMA, RHS, FS, OCFO, PACC-IRM, and OO to the FITO Staff in Kansas City, Missouri.

(5) Furnish to the referring Investigations office a copy of all Audit Reports that contain matters referred from Investigations.

g. Release to GAO. Furnish to GAO, as part of the standard distribution, copies of Audit Reports as specified in exhibit A. In addition, other Audit Reports may be released to GAO upon request. No Draft Reports may be released to GAO without the prior approval of the AIG/A.

h. Release to OCFO. Transmit one copy of all Audit Reports to OCFO marked "AUDIT LIAISON OFFICE." The Audit Liaison Office has responsibility for determining that final actions taken by the agencies in response to the management decisions on audit recommendations are adequate. Also, send to the Audit Liaison Office a copy of all Achievement of Management Decision Summary(ies).

IG-7217
(B3)

i. Release to the Public. All requests from the public for Audit Reports should be referred to the AIG/PD&RM.

oOo

STANDARD DISTRIBUTION OF AUDIT REPORTS

Agency Code	Auditee Agency	Page No.
01	Agricultural Marketing Service (AMS)	A(3)
02	Agricultural Research Service (ARS)	A(4)
03	Farm Service Agency (FSA)	A(5)
04	Rural Housing Service (RHS)	A(7)
05	Risk Management Agency (RMA)	A(9)
07	Foreign Agricultural Service (FAS)	A(10)
08	Forest Service (FS)	A(11)
09	Rural Utilities Service (RUS)	A(13)
10	Natural Resources Conservation Service (NRCS)	A(14)
11	Office of the Chief Financial Officer (OCFO)	A(15)
12	Office of the Chief Economist (OCE)	A(16)
13	Cooperative State Research, Education & Extension Service (CSREES)	A(17)
14	Economic Research Service (ERS)	A(18)
16	Office of the General Counsel (OGC)	A(19)
17	Office of Administrative Law Judges (OALJ)	A(20)
18	Office of Communications (OC)	A(21)
23	Office of Operations (00)	A(22)
24	Food Safety and Inspection Service (FSIS)	A(23)
25*	Office of Intergovernmental Affairs (OIA)	A(24)
25*	Office of Congressional Relations (OCR)	A(25)
26	National Agricultural Statistics Service (NASS)	A(26)
27	Food and Nutrition Service (FNS)	A(28)
30	Grain Inspection, Packers and Stockyards Administration (GIPSA)	A(30)
33	Animal and Plant Health Inspection Service (APHIS)	A(31)
34	Rural Business-Cooperative Service (RBS)	A(32)
38	Human Resources Management (HRM)	A(34)
39	Office of Budget and Program Analysis (OBPA)	A(35)
46	National Appeals Division (NAD)	A(36)
52	Board of Contract Appeals (BCA)	A(37)
55	Office of the Judicial Officer (OJO)	A(38)
58	Office of the Chief Information Officer (OCIO)	A(39)
60	Civil Rights (CR)	A(40)

*Separate codes have not been established in CAPTAIN.

For Auditee Agencies Not Listed Above. Report distribution will be determined at the time of audit in consultation with the auditee and AIG/A.

Within OIG. Send three copies of each Audit Report to OIG headquarters, one (unbound) marked "Headquarters File Copy" to the OIG File Room, and two unmarked (one bound, one unbound) to the appropriate Division Director.

Exhibit A(2)
of IG-7217

STANDARD DISTRIBUTION OF AUDIT REPORTS

To Office of the Chief Financial Officer. Distribute one copy of every USDA Audit Report, including ones prepared by other Federal and non-Federal agencies, to OCFO as follows:

Director
Planning and Accountability Division
Office of the Chief Financial Officer
Room 4628, South Building
1400 Independence Avenue SW.
Washington, D.C. 20250
(202) 720-1204

To General Accounting Office (GAO). Where an exhibit indicates distribution of a report to GAO, send two (2) copies of the report to the following address:

U.S. General Accounting Office
Natural Resources and Environment Team
ATTN: Larry Dyckman
Room 2T23
441 G Street NW.
Washington, D.C. 20548
(202-512-9692)

To PD&IB. Transmit (via electronic means) a copy of every USDA Audit Report to PD&IB. Contact FOIA Officer for e-mail address.

AGRICULTURAL MARKETING SERVICE (AMS)
AGENCY CODE: 01

Agency Liaison Officer for OIG Audits

David N. Lewis
Director, Compliance Staff
Agricultural Marketing Service
Room 3529, South Building, Stop 0203
1400 Independence Avenue SW.
Washington, D.C. 20250
Phone: (202) 720-6766
Fax: (202) 205-5772
E-mail: davidn.lewis@usda.gov

External Distribution

ALL REPORTS

- * 6 - Administrator, AMS
Attn: Agency Liaison Officer
 - 1 - General Accounting Office
 - 1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division
- (See Exhibit A(2) for addresses.)

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
Appropriate OIG Division Director (2)
Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)

*Action Addressee

May 2001

Exhibit A(4)
of IG-7217

AGRICULTURAL RESEARCH SERVICE (ARS)
AGENCY CODE: 02

Agency Liaison Officer for OIG Audits

Ray Leaman
Associate Deputy Administrator for
Administrative and Financial Management
Agricultural Research Service
5601 Sunnyside Avenue
Stop 5108
Beltsville, MD 20705-5108
Phone: (301) 504-1032
Fax: (301) 504-1023
E-mail: rleaman@ars.usda.gov

External Distribution

ALL REPORTS

- * 6 - Administrator, ARS
Attn: Agency Liaison Officer
 - 1 - General Accounting Office
 - 1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division
- (See Exhibit A(2) for addresses.)

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
Appropriate OIG Division Director (2)
Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)

NOTE: Audits of National Agricultural Library (NAL) fall under ARS as action addressee.

*Action Addressee

May 2001

FARM SERVICE AGENCY (FSA)
AGENCY CODE: 03

Agency Liaison Officer for OIG Audits

T. Mike McCann
Director, Operations Review and Analysis Staff
USDA-FSA-ORAS
STOP 0540
1400 Independence Avenue SW.
Washington, D.C. 20250-0540
Phone: (202) 690-2532
Fax: (202) 690-3354
E-mail: oig_liaison_office@wdc.usda.gov

External Distribution

ALL REPORTS

1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division

(See Exhibit A(2) for addresses.)

HEADQUARTERS LEVEL

- * 4 - Administrator, FSA
Attn: Agency Liaison Officer ¹
- 1 - General Accounting Office

STATE OFFICE

- * 1 - Applicable State Committee ²
- 3 - Agency Liaison Officer ¹
- 1 - General Accounting Office

COUNTY OFFICE

- * 1 - Applicable State Executive Director
- 3 - Agency Liaison Officer ¹

continued...

Exhibit A(6)
of IG-7217

FARM SERVICE AGENCY (FSA)

AGENCY CODE: 03

-- continued --

Internal (OIG) Distribution (does not show on distribution page in report)

3 - OIG Headquarters

Appropriate OIG Division Director (2)

Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)

2 - Regional Inspector General, FITO

¹ Copies of all correspondence with FSA offices concerning audits will be provided to the liaison officer and to the Director, Farm and Foreign Agricultural Division (FFAD), OIG.

² When the action official is other than the State Committee, information copies should be sent to the applicable State Office(s). There may be a rare exception when the RIG/A determines the nature of the report to be too sensitive for State Office distribution.

RURAL HOUSING SERVICE (RHS)
AGENCY CODE: 04

Agency Liaison Officer for OIG Audits

Leroy Jones
Acting Director, Financial Management Division
Operations and Management
1400 Independence Avenue SW.
Stop 0707
Washington, D.C. 20250-0707
Phone: (202) 692-0080
Fax: (202) 358-5656 or (202) 692-0088

Fed Ex Only
3rd Floor NASA Bldg.
3rd and E Streets SW.
Washington, D.C. 20250

External Distribution

ALL REPORTS

1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division

(See Exhibit A(2) for addresses.)

HEADQUARTERS REPORTS

- * 4 - Administrator, RHS
Attn: Agency Liaison Officer
- 1 - General Accounting Office

FINANCE OFFICE, ST. LOUIS, MISSOURI

- * 1 - Director, Finance Office ¹
- 4 - Agency Liaison Officer ²
- 1 - Deputy Administrator, Financial and Administrative Operations
- 1 - General Accounting Office

STATE OFFICE

- * 2 - Applicable State Director ¹
- 4 - Agency Liaison Officer ²
- 1 - General Accounting Office

continued...

Exhibit A(8)
of IG-7217

RURAL HOUSING SERVICE (RHS)

AGENCY CODE: 04

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External Distribution (continued)

COUNTY OFFICES AND A-102, A-110, AND A-133 AUDITS OF GRANTEES AND
BORROWERS

- * 2 - Applicable State Director ¹
- 2 - Agency Liaison Officer ²

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
 - Appropriate OIG Division Director (2)
 - Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)
- 2 - Regional Inspector General, FITO

¹ Where reports contain recommendations to the National Office, the action addressee will be the Administrator, Attn: Director, Financial Management Division.

² Copies of all followup correspondence with RHS State Offices concerning State and county office reports will be provided to the Director, Financial Management Division, even though the Director may not be the action official.

*Action Addressee

RISK MANAGEMENT AGENCY (RMA)
AGENCY CODE: 05

Agency Liaison Officer for OIG Audits

Garland Westmoreland
Deputy Administrator
Risk Compliance
Room 6094, South Building, Stop 0806
1400 Independence Avenue SW.
Washington, D.C. 20250
Phone: (202) 720-0642
Fax: (202) 690-3602
Email: garland_westmoreland@wdc.usda.gov

External Distribution

ALL REPORTS

- * 5 - Administrator, RMA
 - 1 - General Accounting Office
 - 1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division
- (See Exhibit A(2) for addresses.)

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
Appropriate OIG Division Director (2)
Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)
- 2 - Regional Inspector General, FITO

*Action Addressee

Exhibit A(10)
of IG-7217

FOREIGN AGRICULTURAL SERVICE (FAS)
AGENCY CODE: 07

Agency Liaison Officer for OIG Audits

Robert Riston
Director, Compliance Review Staff
Foreign Agricultural Service
Room 4957, South Building, Stop 1060
1400 Independence Avenue SW.
Washington, D.C. 20250
Phone: (202) 720-6713
Fax: (202) 720-7138
Email: riston@fas.usda.gov

External Distribution

ALL REPORTS

- * 4 - Administrator, FAS
Attn: Audit Liaison Officer
 - 1 - General Accounting Office
 - 1 - Phil Thomas, GAO-NSIAD
441 G St. NW., Room 4964, Washington, D.C. 20548
 - 1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division
- (See Exhibit A(2) for addresses.)

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
Appropriate OIG Division Director (2)
Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)

*Action Addressee

May 2001

FOREST SERVICE (FS)
AGENCY CODE: 08

Agency Liaison Officer for OIG Audits

Office of the Chief Financial Officer
ATTN: Linda Washington
Forest Service
1st Floor, Southwest Wing, Yates Building
1400 Independence Avenue SW.
Washington, D.C. 20250
Phone: (202) 205-1466
Fax: (202) 690-6006
Email: LWashington@fs.fed.us

External Distribution

ALL REPORTS

1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division

(See Exhibit A(2) for addresses.)

1 - Linda Washington, Agency Liaison, FS
(NOTE: A copy of all reports should be provided to FS Audit Liaison.)

SIGNIFICANT/SENSITIVE AUDITS

* 10 - Chief, FS ¹
Attn: Agency Liaison Officer
1 - General Accounting Office

AUDITS OF FIELD UNITS ²

* 8 - Regional Forester or Station Director ³
6 - Agency Liaison Officer ⁴
1 - General Accounting Office

continued...

Exhibit A(12)
of IG-7217

FOREST SERVICE (FS)
AGENCY CODE: 08

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External Distribution (continued)

EDUCATIONAL INSTITUTIONS AND STATE AGENCIES (A-110, AND A-133
AUDITS)

Administered by Forest Service Regions

- * 4 - Regional Forester
- 2 - Agency Liaison Officer

Administered By Northeastern State and Private Forestry Area Office

- * 4 - Director, Northeastern Area State and Private Forestry
- 2 - Agency Liaison Officer

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
 - Appropriate OIG Division Director (2)
 - Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)
- 2 - Regional Inspector General, FITO

¹ All reports containing recommendations to the Chief will be addressed to the Chief, Forest Service, Attention: Office of the Chief Financial Officer.

² Job Corps reports prepared by public accounting firms contracted by OIG, Department of Labor, will be sent to the Western Region which will make distribution to the FS.

³ If a Region or Station report contains recommendations to the Chief, there should be two action addressees: (1) the Chief; and (2) the Regional Forester or Station Director. Send eight (8) copies to each action addressee. In this situation there will be separate transmittals to the Chief and the second action addressee. This procedure also applies to any other report that contains recommendations to both the Chief and a subordinate line official.

⁴ Two copies only if audit of Job Corps Center.

*Action Addressee

RURAL UTILITIES SERVICE (RUS)
AGENCY CODE: 09

Agency Liaison Officer for OIG Audits

Leroy Jones
Acting Director, Financial Management Division
Operations and Management
1400 Independence Avenue SW.
Stop 0707
Washington, D.C. 20250-0707
Phone: (202) 692-0080
Fax: (202) 358-5656 or (202) 692-0088

Fed Ex Only
3rd Floor NASA Bldg.
3rd and E Streets SW.
Washington, D.C. 20250

External Distribution

ALL REPORTS

- * 4 - Administrator, RUS
Attn: Agency Liaison Officer
 - 1 - General Accounting Office
 - 1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division
- (See Exhibit A(2) for addresses.)

COUNTY OFFICES AND A-102, A-110/A-133, AND AUDITS OF GRANTEEES
AND BORROWERS

- 2 - Applicable State Director ¹
- 2 - Agency Liaison Officer ²

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
Appropriate OIG Division Director (2)
Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)

¹ Where reports contain recommendations to the National Office, the action addressee will be the Administrator, Attn: Director, Financial Management Division.

² Copies of all followup correspondence with RUS State Offices concerning State and county office reports will be provided to the Director, Financial Management Division, even though the Director may not be the action official.

*Action Addressee

Exhibit A(14)
of IG-7217

NATURAL RESOURCES CONSERVATION SERVICE (NRCS)
AGENCY CODE: 10

Agency Liaison Officer for OIG Audits

(Vacant)
Director
Operations Management and Oversight Division
Natural Resources Conservation Service
Room 6171 South Building, Stop 1600
1400 Independence Avenue SW.
Washington, D.C. 20250
Phone: (202) 720-8838
Fax: (202) 720-9030

External Distribution

ALL REPORTS

- * 6 - Chief, NRCS
Attn: Agency Liaison Officer
 - 1 - General Accounting Office
 - 1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division
- (See Exhibit A(2) for addresses.)

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
Appropriate OIG Division Director (2)
Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)

OFFICE OF THE CHIEF FINANCIAL OFFICER (OCFO)
AGENCY CODE: 11

Agency Liaison Officer for OIG Audits¹

Kathy Donaldson
Audit Liaison Officer
Office of the Chief Financial Officer
Room 4094, South Building, Stop 9001
1400 Independence Avenue SW.
Washington, D.C. 20250
Phone: (202) 720-1893
Fax: (202) 690-2568
Email: Kdonaldson@cfo.usda.gov

External Distribution

ALL REPORTS

- 5 - Chief Financial Officer
Attn: Agency Liaison Officer
- 10 - Agency Liaison Officer - other affected agencies²
- 1 - General Accounting Office
- 1 - Office of Management and Budget³

(See Exhibit A(2) for addresses.)

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
Appropriate OIG Division Director (2)
Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)
- 2 - Regional Inspector General, FITO

¹ For audits of OCFO programs only. Distribution of all USDA agency Audit Reports for coordination of final actions should be made to the liaison office shown in Exhibit A(2).

² Agencies where work was performed as part of an OCFO audit.

³ Audit Reports related to Prompt Payment Act Compliance.

Exhibit A(16)
of IG-7217

OFFICE OF THE CHIEF ECONOMIST (OCE)
AGENCY CODE: 12

Agency Liaison Officer for OIG Audits

Keith Collins
Chief Economist
Office of the Chief Economist
Room 227-E, Jamie L. Whitten Building, Stop 3810
1400 Independence Avenue SW.
Washington, D.C. 20250
Phone: (202) 720-4164
Fax: (202) 690-4915

External Distribution

ALL REPORTS

- * 4 - Chief Economist, OCE
- 1 - Agency Liaison Officer - other affected agencies ¹
- 1 - General Accounting Office
- 1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division

(See Exhibit A(2) for addresses.)

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
 - Appropriate OIG Division Director (2)
 - Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)

¹ Agencies where work was performed as part of an OCE audit.

NOTE: Audits of the World Agricultural Outlook Board (WAOB) and the Office of Small and Disadvantaged Business Utilization (OSDBU) falls under OCE as action addressee.

*Action Addressee

COOPERATIVE STATE RESEARCH, EDUCATION
AND EXTENSION SERVICE (CSREES)
AGENCY CODE: 13

Agency Liaison Officer for OIG Audits

Louise Ebaugh
Director
Cooperative Research Grants and Awards Management
Office of Extramural Programs
USDA/CSREES/CRGAM
Stop 2299
14th and Independence Avenue SW.
Washington, D.C. 20250-2299
Phone: (202) 720-9181
Fax: (202) 401-7752
E-mail: lebaugh@reeusda.gov

External Distribution

ALL REPORTS

- * 5 - Administrator, CSREES
Attn: Agency Liaison Officer
 - 1 - General Accounting Office
 - 1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division
- (See Exhibit A(2) for addresses.)

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
Appropriate OIG Division Director (2)
Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)

*Action Addressee

May 2001

Exhibit A(18)
of IG-7217

ECONOMIC RESEARCH SERVICE (ERS)
AGENCY CODE: 14

Agency Liaison Officer for OIG Audits

Ray Leaman
Associate Deputy Administrator for
Administrative and Financial Management
Agricultural Research Service
5601 Sunnyside Avenue
Stop 5108
Beltsville, MD 20705-5108
Phone: (301) 504-1032
Fax: (301) 504-1023
E-mail: rleaman@ars.usda.gov

External Distribution

ALL REPORTS

- * 6 - Administrator, ERS
Attn: Agency Liaison Officer
 - 1 - General Accounting Office
 - 1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division
- (See Exhibit A(2) for addresses.)

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
Appropriate OIG Division Director (2)
Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)

NOTE: Audits of the Office of Energy and New Uses (OE) falls under ERS as action addressee.

*Action Addressee

May 2001

OFFICE OF THE GENERAL COUNSEL (OGC)
AGENCY CODE: 16

Agency Liaison Officer for OIG Audits

William Perrelli
Director, Administrative and Resource Management
Office of the General Counsel
Room 2041, South Building, Stop 1406
1400 Independence Avenue SW.
Washington, D.C. 20250
Phone: (202) 720-6324
Fax: (202) 720-5013
Email: William.Perrelli@usda.gov

External Distribution

ALL REPORTS

- * 4 - General Counsel, OGC
Attn: Agency Liaison Officer
 - 1 - Agency Liaison Officer - other affected agencies ¹
 - 1 - General Accounting Office
 - 1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division
- (See Exhibit A(2) for addresses.)

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
Appropriate OIG Division Director (2)
Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)

¹ Agencies where work was performed as part of an OGC audit.

*Action Addressee

Exhibit A(20)
of IG-7217

OFFICE OF ADMINISTRATIVE LAW JUDGES (OALJ)
AGENCY CODE: 17

Agency Liaison Officer for OIG Audits

Brian Townsend
Office of Operations
Room 3923, South Building, Stop 9848
1400 Independence Avenue SW.
Washington, D.C. 20250
Phone: (202) 720-8468
Fax: (202) 720-2755
Email: brian.townsend@usda.gov

External Distribution

ALL REPORTS

- * 4 - Chief Judge, OALJ
- 1 - Agency Liaison Officer - other affected agencies ¹
- 1 - General Accounting Office
- 1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division

(See Exhibit A(2) for addresses.)

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
 - Appropriate OIG Division Director (2)
 - Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)

¹ Agencies where work was performed as part of an OALJ audit.

*Action Addressee

OFFICE OF COMMUNICATIONS (OC)
AGENCY CODE: 18

Agency Liaison Officer for OIG Audits

Kevin Harglotz
Press Secretary and Director of Public Affairs
Office of Communications
Room 402-A, Jamie L. Whitten Building, Stop 1301
1400 Independence Avenue SW.
Washington, D.C. 20250
Phone: (202) 720-4623

External Distribution

ALL REPORTS

- * 4 - Director, OC
- 1 - Agency Liaison Officer - other affected agencies ¹
- 1 - General Accounting Office
- 1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division

(See Exhibit A(2) for addresses.)

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
 - Appropriate OIG Division Director (2)
 - Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)

¹ Agencies where work was performed as part of an OC audit.

*Action Addressee

OFFICE OF OPERATIONS (00)
AGENCY CODE: 23

Agency Liaison Officer for OIG Audits

Brian Townsend
Office of Operations
Room 0612, South Building, Stop 9848
1400 Independence Avenue SW.
Washington, D.C. 20250
Phone: (202) 720-8468
Fax: (202) 720-2755
Email: brian.townsend@usda.gov

External Distribution

ALL REPORTS

- * 4 - Director, OO
Attn: Agency Liaison Officer ¹
 - 3 - Agency Liaison Officer - other affected agencies ^{1 2}
 - 1 - General Accounting Office
 - 1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division
- (See Exhibit A(2) for addresses.)

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
Appropriate OIG Division Director (2)
Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)
- 2 - Regional Inspector General, FITO

¹ One (1) copy should also be provided to the alternate liaison noted:
Ira Cebulash
Office of Operations, Procurement and Property Management
Room 1575, South Building
1400 Independence Avenue SW.
Washington, D.C. 20250
Phone: (202) 720-3820

² Agencies where work was performed as part of an OO audit.

*Action Addressee

FOOD SAFETY AND INSPECTION SERVICE (FSIS)
AGENCY CODE: 24

Agency Liaison Officer for OIG Audits

Ronald H. Hicks
Deputy Administrator, Office of Management
Food Safety and Inspection Service
Room 347-E, Jamie L. Whitten Building
1400 Independence Avenue SW.
Washington, D.C. 20250
Phone: (202) 720-4425
Fax: (202) 690-1742
Email: Ron.Hicks@usda.gov

External Distribution

ALL REPORTS

- * 10 - Administrator, FSIS
Attn: Agency Liaison Officer
 - 1 - General Accounting Office
 - 1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division
- (See Exhibit A(2) for addresses.)

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
Appropriate OIG Division Director (2)
Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)

*Action Addressee

OFFICE OF INTERGOVERNMENTAL AFFAIRS (OIA)
AGENCY CODE: 25

Agency Liaison Officer for OIG Audits

Maria Hernandez
Director
Office of Intergovernmental Affairs
Room 219-A, Jamie L. Whitten Building
1400 Independence Avenue SW.
Washington, D.C. 20250
Phone: (202) 720-6643

External Distribution

ALL REPORTS

- * 4 - Director, OIA
 - 1 - Agency Liaison Officer - other affected agencies ¹
 - 1 - General Accounting Office
 - 1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division
- (See Exhibit A(2) for addresses.)

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
 - Appropriate OIG Division Director (2)
 - Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)

¹ Agencies where work was performed as part of an OIA audit.

OFFICE OF CONGRESSIONAL RELATIONS (OCR)
AGENCY CODE: 25

Agency Liaison Officer for OIG Audits

Wanda Worsham
Assistant Secretary
Office of Congressional Relations
Room 213-A, Jamie L. Whitten Building
1400 Independence Avenue SW.
Washington, D.C. 20250
Phone: (202) 720-7095

External Distribution

ALL REPORTS

- * 4 - Director, OCR
- 1 - Agency Liaison Officer - other affected agencies ¹
- 1 - General Accounting Office
- 1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division

(See Exhibit A(2) for addresses.)

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
 - Appropriate OIG Division Director (2)
 - Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)

¹ Agencies where work was performed as part of an OCR audit.

*Action Addressee

NATIONAL AGRICULTURAL STATISTICS SERVICE (NASS)
AGENCY CODE: 26

Agency Liaison Officer for OIG Audits

Ray Leaman
Associate Deputy Administrator for
Administrative and Financial Management
Agricultural Research Service
5601 Sunnyside Avenue
Stop 5108
Beltsville, MD 20705-5108
Phone: (301) 504-1032
Fax: (301) 504-1023
E-mail: rleaman@ars.usda.gov

External Distribution

ALL REPORTS

- 1 - General Accounting Office
 - 1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division
- (See Exhibit A(2) for addresses.)

WASHINGTON OFFICES AND DIVISIONS

- * 5 - Administrator, NASS
Attn: Agency Liaison Officer

STATE AGRICULTURAL STATISTICAL OFFICES (SASO) ¹

- * 2 - Director, State Statistical Division
- 1 - State Statistician-in-Charge
- 3 - Agency Liaison Officer

CROP REPORTING BOARD

- * 5 - Administrator
Attn: Agency Liaison Office

continued...

NATIONAL AGRICULTURAL STATISTICS SERVICE (NASS)
AGENCY CODE: 26

-- continued --

Internal (OIG) Distribution (does not show on distribution page in report)

3 - OIG Headquarters

Appropriate OIG Division Director (2)

Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)

¹ In all cases in-which reports contain recommendations-both to the field and to the National Office, the reports should be distributed to the addressees identified under "Washington Offices and Divisions."

*Action Addressee

Exhibit A(28)
of IG-7217

FOOD AND NUTRITION SERVICE (FNS)
AGENCY CODE: 27

Agency Liaison Officer for OIG Audits

Lou Pastura
Director, Grants Management Division
Food and Nutrition Service
Room 732, 3101 Park Center Drive
Alexandria, VA 22302
Phone: (703) 305-2161
Fax: (703) 605-0363
Email: Lou.Pastura@fns.usda.gov

External Distribution

ALL REPORTS

1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division

(See Exhibit A(2) for addresses.)

SPECIAL IMPACT AUDITS, MULTI-REGIONAL AUDITS AND AUDITS OF FNS
HEADQUARTERS ACTIVITIES

- * 8 - Administrator, FNS
Attn: Agency Liaison Officer
- 1 - Director, Civil Rights ¹
- 1 - General Accounting Office
- 1 - Office of Management and Budget ²

AUDITS OF FOOD AND NUTRITION SERVICE REGIONAL OFFICE (FNSRO)
NUTRITION PROGRAMS

- * 6 - Administrator, Appropriate FNSRO
- 2 - Agency Liaison Officer
- 1 - Director, Civil Rights ¹
- 1 - General Accounting Office
- 1 - Office of Management and Budget ²

continued...

FOOD AND NUTRITION SERVICE (FNS)
AGENCY CODE: 27

-- continued --

AUDITS OF STATE/LOCAL ENTITIES SCHOOL PROGRAMS

- * 2 - Administrator, Appropriate FNSRO
- 2 - Agency Liaison Officer
- 1 - Director, Civil Rights ¹
- 1 - General Accounting Office ³
- 1 - Office of Management and Budget ^{2 3}

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
 - Appropriate OIG Division Director (2)
 - Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)

¹ Distribute only if the report contains findings regarding migrant workers or discriminatory practices. See Exhibit B(2) for additional requirements concerning civil rights findings.

² Send OMB copy to: Chief, Income Maintenance Branch, OMB, Room 8222, New Executive Office Building, 725 17th Street NW., Washington, D.C. 20503. Phone 202-395-4686.

³ Distribute only the reports made of large entities such as New York City; Dade County, Florida; Cook County, Illinois; Boston, Massachusetts; etc.

*Action Addressee

Exhibit A(30)
of IG-7217

GRAIN INSPECTION, PACKERS AND STOCKYARDS ADMINISTRATION (GIPSA)
AGENCY CODE: 30

Agency Liaison Officer for OIG Audits

Daniel L. Van Ackeren
Director, Office of Field Operations
Grain Inspection, Packers and Stockyards Administration
USDA, GIPSA, Stop 3641
1400 Independence Avenue SW.
Washington, D.C. 20250
Phone: (202) 720-7063
Fax: (202) 205-3941
Email: Daniel_L.VanAckeren@usda.gov

External Distribution

ALL REPORTS

- * 4 - Administrator, GIPSA
Attn: Agency Liaison Officer
 - 1 - General Accounting Office
 - 1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division
- (See Exhibit A(2) for addresses.)

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
Appropriate OIG Division Director (2)
Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)

*Action Addressee

ANIMAL AND PLANT HEALTH INSPECTION SERVICE (APHIS)
AGENCY CODE: 33

Agency Liaison Officer for OIG Audits

William J. Hudnall
Deputy Administrator for Marketing Regulatory Program Business Services (MRBS)
Animal and Plant Health Inspection Service
Room 308-E, Jamie L. Whitten Building
1400 Independence Avenue SW.
Washington, D.C. 20250
Phone: (202) 720-5213
Fax: (202) 690-0686

External Distribution

ALL REPORTS

- * 9 - Administrator, APHIS
Attn: Agency Liaison Officer
 - 1 - General Accounting Office
 - 1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division
- (See Exhibit A(2) for addresses.)

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
Appropriate OIG Division Director (2)
Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)

*Action Addressee

Exhibit A(32)
of IG-7217

RURAL BUSINESS-COOPERATIVE SERVICE (RBS)
AGENCY CODE: 34

Agency Liaison Officer for OIG Audits

Leroy Jones
Acting Director, Financial Management Division
Operations and Management
1400 Independence Avenue SW.
Stop 0707
Washington, D.C. 20250-0707
Phone: (202) 692-0080
Fax: (202) 358-5656 or (202) 692-0088

Fed Ex Only
3rd Floor NASA Bldg.
3rd and E Streets SW.
Washington, D.C. 20250

External Distribution

ALL REPORTS

1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division

(See Exhibit A(2) for addresses.)

HEADQUARTERS REPORTS

* 4 - Administrator, RBS
Attn: Agency Liaison Officer
1 - General Accounting Office

FINANCE OFFICE, ST. LOUIS, MISSOURI

* 1 - Director, Finance Office ¹
4 - Agency Liaison Officer ²
1 - Deputy Administrator, Financial and Administrative Operations
1 - General Accounting Office

STATE OFFICE

2 - Applicable State Director ¹
4 - Agency Liaison Officer ²
1 - General Accounting Office

COUNTY OFFICES AND A-102, A-110/A-133, AND AUDITS OF GRANTEEES
AND BORROWERS

2 - Applicable State Director ¹
2 - Agency Liaison Officer ²

continued...

May 2001

RURAL BUSINESS-COOPERATIVE SERVICE (RBS)
AGENCY CODE: 34

-- continued --

Internal (OIG) Distribution (does not show on distribution page in report)

3 - OIG Headquarters

Appropriate OIG Division Director (2)

Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)

2 - Regional Inspector General, FITO

¹ Where reports contain recommendations to the National Office, the action addressee will be the Administrator, Attention: Director, Financial Management Division.

² Copies of all followup correspondence with RBS State Offices concerning State and county office reports will be provided to the Director, Financial Management Division, even though the Director may not be the action official.

*Action Addressee

HUMAN RESOURCES MANAGEMENT (HRM)
AGENCY CODE: 38

Agency Liaison Officer for OIG Audits

Brian Townsend
Office of Operations
Room 0612, South Building, Stop 9848
1400 Independence Avenue SW.
Washington, D.C. 20250
Phone: (202) 720-8468
Fax: (202) 720-2755
Email: brian.townsend@usda.gov

External Distribution

ALL REPORTS

- * 4 - Director, HRM
Attn: Agency Liaison Officer
1 - Agency Liaison Officer - other affected agencies ¹
1 - General Accounting Office
1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division

(See Exhibit A(2) for addresses.)

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
Appropriate OIG Division Director (2)
Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)

¹ Agencies where work was performed as part of an PACC-HRM audit.

OFFICE OF BUDGET AND PROGRAM ANALYSIS (OBPA)
AGENCY CODE: 39

Agency Liaison Officer for OIG Audits

Larry Wachs
Associate Director
Office of Budget & Program Analysis
Room 101-A, Jamie L. Whitten Building, Stop 4201
1400 Independence Avenue SW.
Washington, D.C. 20250
Phone: (202) 720-5303
Fax: 202 720-6067
Email: law@obpa.usda.gov

External Distribution

ALL REPORTS

- * 1 - Director, OBPA
Attn: Agency Liaison Officer
 - 1 - General Accounting Office
 - 1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division
- (See Exhibit A(2) for addresses.)

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
Appropriate OIG Division Director (2)
Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)

*Action Addressee

May 2001

Exhibit A(36)
of IG-7217

NATIONAL APPEALS DIVISION (NAD)
AGENCY CODE: 46

Agency Liaison Officer for OIG Audits

Ann M. Griffin
Assistant to the Director
National Appeals Division
Room 1100, 3101 Park Center Drive
Alexandria, VA 22302
Phone: (703) 305-1157
Fax: (703) 305-2825

External Distribution

ALL REPORTS

- * 3 - Director, NAD
Attn: Agency Liaison Officer
 - 1 - General Accounting Office
 - 1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division
- (See Exhibit A(2) for addresses.)

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
Appropriate OIG Division Director (2)
Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)

*Action Addressee

BOARD OF CONTRACT APPEALS (BCA)
AGENCY CODE: 52

Agency Liaison Officer for OIG Audits

Brian Townsend
Office of Operations
Room 0612, South Building, Stop 9848
1400 Independence Avenue SW.
Washington, D.C. 20250
Phone: (202) 720-8468
Fax: (202) 720-2755
Email: brian.townsend@usda.gov

External Distribution

ALL REPORTS

- * 3 - Chairman, BCA
Attn: Agency Liaison Officer
- 1 - Agency Liaison Officer - other affected agencies ¹
- 1 - General Accounting Office
- 1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division

(See Exhibit A(2) for addresses.)

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
Appropriate OIG Division Director (2)
Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)

¹ Agencies where work was performed as part of a BCA audit.

OFFICE OF JUDICIAL OFFICER (OJO)
AGENCY CODE: 55

Agency Liaison Officer for OIG Audits

Brian Townsend
Office of Operations
Room 0612, South Building, Stop 9848
1400 Independence Avenue SW.
Washington, D.C. 20250
Phone: (202) 720-8468
Fax: 202 720-2755
Email: brian.townsend@usda.gov

External Distribution

ALL REPORTS

- * 4 - Judicial Officer
 - Attn: Agency Liaison Officer
 - 1 - Agency Liaison Officer - other affected agencies ¹
 - 1 - General Accounting Office
 - 1 - Office of the Chief Financial Officer
 - Director, Planning and Accountability Division

(See Exhibit A(2) for addresses.)

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
 - Appropriate OIG Division Director (2)
 - Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)

¹ Agencies where work was performed as part of an OJO audit.

OFFICE OF THE CHIEF INFORMATION OFFICER
AGENCY CODE: 58

Agency Liaison Officer for OIG Audits

Sherry Linkins
Office of the Chief Information Officer
Information Resources Management
Room 414-W, Jamie L. Whitten Building, Stop 7601
1400 Independence Avenue SW.
Washington, D.C. 20250
Phone: (202) 720-9293
Fax: (202) 720-1031
Email: sherry.linkins@usda.gov

External Distribution

ALL REPORTS

- * 3 - Director, IRM, Room 414-W, Jamie L. Whitten Bldg.
Attn: Agency Liaison Officer
- 3 - Agency Liaison Officer, Room 447-W, Jamie L. Whitten Bldg.
- 1 - Agency Liaison Officer - other affected agencies ¹
- 1 - General Accounting Office
- 1 - Office of the Chief Financial Officer
Director, Planning and Accountability Division

(See Exhibit A(2) for addresses.)

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
Appropriate OIG Division Director (2)
Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)
- 2 - Regional Inspector General, FITO

¹ Agencies where work was performed as a part of an IRM audit.

*Action Addressee

Exhibit A(40)
of IG-7217

CIVIL RIGHTS (CR)
AGENCY CODE: 60

Agency Liaison Officer for OIG Audits

David Winningham
Office of Civil Rights
Room 326-W, Jamie L. Whitten Building
1400 Independence Avenue SW.
Washington, D.C. 20250
Phone: (202) 720-5212
Fax: (202) 205-2891
Email: david.winningham@usda.gov

External Distribution

ALL REPORTS

- * 4 - Director, CR
 - Attn: Agency Liaison Officer ¹
 - 1 - Agency Liaison Officer - other affected agencies ^{1 2}
 - 1 - General Accounting Office
 - 1 - Office of the Chief Financial Officer

Director, Planning and Accountability Division

(See Exhibit A(2) for addresses.)

Internal (OIG) Distribution (does not show on distribution page in report)

- 3 - OIG Headquarters
 - Appropriate OIG Division Director (2)
 - Headquarters File Copy, Room 49-E, Jamie L. Whitten Bldg (1)

¹ One (1) copy should also be provided to the alternate liaison noted:

Josie Woodley-Jones
Office of Civil Rights
Room 326-W, Jamie L. Whitten Building
1400 Independence Avenue SW.
Washington, D.C. 20250
Phone: (202) 690-3978

² Agencies where work was performed as part of a CR audit.

*Action Addressee

SPECIAL ADDED DISTRIBUTION

DISTRIBUTION OF SINGLE AUDIT REPORTS PREPARED BY NON-FEDERAL
AUDITORS PURSUANT TO OMB CIRCULAR A-102, A-110, and A-133

The external distribution of A-102, A-110, and A-133 reports, where OIG has been assigned cognizance by OMB and/or has assumed the oversight responsibility of a quality review of the report and/or work, is the same as shown in exhibit A for OIG reports. (Internal distribution of these reports to FITO is not required.) This includes reports having only cross-cutting findings and recommendations.

In addition to the above report distribution, OIG has the responsibility for notifying the following offices of the results of quality reviews:

- the audit agencies (usually OIG offices) of all other Federal agencies that provided any type of financial assistance to the recipient during the audit period; (For addressees, see the Federal Cognizant Audit Organization Guidelines issued by the President's Council on Integrity and Efficiency.) and
- each State or local government audit organization responsible for auditing the recipient.

The distribution of reports where another Federal agency has been assigned cognizance by OMB, and the report contains findings or recommendations requiring follow-up action, shall be the same as the distribution of the reports of USDA agencies shown in Exhibit A under the appropriate agency.

For reports that do not contain cross-cutting findings or recommendations and that do not contain findings or recommendations for agency officials, do not use the distribution schedules in exhibit A. Only the transmittal memorandum or notification of quality control review results shall be provided to the agency liaison officer or appropriate regional or State office official. This limited distribution will also be followed for audits of entities for which another IG has assumed general oversight responsibilities whether or not the report contains recommendations.

Exhibit B(2)
of IG-7217

SPECIAL ADDED DISTRIBUTION

FINDINGS ON PROMPT PAYMENT PRACTICES

In addition to the distribution shown in exhibits A and B(1), Audit Reports containing any findings on prompt payment practices will be forwarded, pursuant to OMB Circular A-125, to the following:

Office of Management and Budget
Room 9201 New Executive Office Building
725 17th Street NW.
Washington, D.C. 20503

PHONE: 202-395-1457

The action addressee should be advised with the transmittal letter of the distribution of the reports to the Office of Management and Budget.

May 2001

SPECIAL LIMITED DISTRIBUTION

CONTRACT AUDIT REPORTS

A USDA agency contracting officer may request OIG to perform a preaward survey, an interim or final audit of a contract, or an audit of a contractor's supplementary claim. Distribution of these Audit Reports and the number of copies will need to be determined on a case-by-case basis. Furnish the requested number of copies to the agency contracting officer. In addition, furnish one copy to the agency liaison officer, one copy to OCFO, and one copy to AFD in OIG headquarters.

Reports of contract audits performed by other Federal audit agencies are sent by those agencies to the appropriate OIG regional office which will distribute copies to the requesting contracting officer. These reports receive the normal OIG headquarters distribution with one copy for AFD.

OIG will not furnish Contract Audit Reports directly to contractors. Release of reports to contractors is at the discretion of contracting officers. Contractors or their representatives who request copies of reports should be referred to the appropriate contracting officer.

Contractor information contained in these reports may be confidential. The restrictions of 18 U.S.C. § 1905 should be considered before this information is released to the public. No distribution beyond that shown in this exhibit shall be made without the prior approval of the AIG/PD&RM.

LIST OF OMB CIRCULARS CITED IN THIS IG MANUAL SECTION

OMB Circular A-102, amended 8/29/97

Grants and Cooperative Agreements With State and Local Governments

OMB Circular A-110, dated 9/30/99

Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations

OMB Circular A-125, dated 12/12/89

Prompt Payment

OMB Circular A-133, dated 6/24/97

Audits of Institutions of Higher Education and Other Non-Profit Institutions